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draws annually twenty times what he could earn in any position, with all his commercial knowledge.

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Report of the Insurance Commission, shows that more than a million dollars net is sent out annually from this territory.

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\$ 850—Lot 55x32.5 off Beretania St., nr. Punchbowl.
\$2750—1.69 acres on old Palolo Rd. with 2-bedroom house. Many fruit trees.
\$1500—10-acre farm, Kalihi, 1 1/2 miles from King St.
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FINE LINE OF DRY GOODS

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Mattress Upholstering and Furniture Repairing

22 BERETANIA NEAR NUUANU

YOU'LL FIND WHAT YOU WANT AT THE

City Hardware Co.,

NUUANU AND KING STREETS

WING CHONG CO.

KING ST., NEAR BETHEL

Dealers in Furniture, Mattresses, etc., etc. All kinds of KOA and HICKORY FURNITURE made to order.

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Men of the Fleet and Tourists
The best place in Honolulu to buy Jade and Chinese Jewelry of all kinds.

HOTEL AND SMITH STREETS

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The BICYCLE DEALER and REPAIRER, has moved to

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New location—Red front, near Young Building. Telephone 2518.

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Japanese Provisions and General Merchandise
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CLOTHES CLEANED AND PRESSED
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"TANGLED MONEY" CONDITION REVEALED BY H. GOODING FIELD

Municipal Expert Finds Hawaii County Finances in Very Chaotic Condition

(Special Star-Bulletin Correspondence)

HILO, July 29.—Lax methods of all kinds are revealed in a supplementary report made to the Hilo Board of Trade by Expert H. Gooding Field, of which the substance was published by wireless in the Star-Bulletin.

Mr. Field declares that the system of accounting has been so loose that it will require a regular audit that will keep auditors employed a number of months to determine where the county stands financially. His report says in part:

The county treasurer took office in January, 1911, and about that time consulted with the county auditor, and later with the chairman of the finance committee regarding the fact that he was not advised of the outstanding warrants, and also that he (the county treasurer) had no knowledge of the balances of either the general or special appropriation funds kept by the county auditor, in consequence of which the county treasurer was unable, at any time, to ascertain the financial status of the county of Hawaii. This state of affairs has not since been remedied.

No Audits.
The general and special appropriation accounts kept by the county auditor have never been audited, and the balances as reported to the board of supervisors from time to time have never been verified, although the same have been accepted as true balances.

On March 30, 1912, the balances appearing in the under-mentioned general appropriation accounts were rescinded without resolution of the board of supervisors and the accounts referred to were, to all intents and purposes, closed as of the above date.

On January 4th, 1912, a statement of balances appearing in the auditor's books was handed to the county clerk, and referred, without verification, to the finance committee. This committee reported the same to the board of supervisors and a necessary deficiency appropriation was passed by them.

Under the present accounting system, the county treasurer has no means of checking the correctness of any of the warrants drawn by the county auditor, but is compelled to accept the same upon presentation by the bank or banks for its face value and subject to the genuineness of the signature of the county auditor on the warrant.

System Is Lax.
To say the least, the present municipal accounting system of the county of Hawaii is not constructed on sound principles of public accounting, and so long as such irregularities are permitted there is every opportunity for them to ripen into actual abuses. The extent of such technical and fundamental errors cannot be ascertained by testing the accuracy of the bulk of the postings by aggregates which appear in the subsidiary books and ledgers which are represented in the controlling accounts.

Considering, therefore, the fact that no audit has been made at any time of either the general or special appropriation accounts kept by the county auditor, and in view also of the known differences, however small, which exist between the actual and the reported balances of the controlling accounts, it is impossible to state, with any degree of accuracy whether the accounts of the county of Hawaii fully and fairly disclose the position of its affairs, or in what respect they fail to do so. A mere skimming of the financial affairs of the county will not suffice.

Complete Audit Recommended.
It is recommended that a complete and detailed audit of the county books, from the commencement of county government on July 1st, 1905, to date, should be undertaken at once by one

thoroughly conversant with the methods of municipal accounting. Such an audit would take from four to six months, the cost of which should not exceed from \$2500 to \$3500.

The accounts of the secretary of the board of liquor license commissioners have never been audited, although sums of money aggregating \$19,595 have been paid over to the county treasurer by that official from receipts for liquor licenses. The license certificates for the sale of liquor are issued by the secretary of the board, as above.

The last audit of the fines and costs of the police magistrate of South Hilo by the county auditor was made up to and including December 31st, 1910, although it will be seen on page 2 of this report that the sum of \$234.25, account of incidentals, was transferred back to the general fund on March 30th, 1912, as a true balance.

It was found from the available memoranda on hand with the road overseer for South Hilo that of the amount of \$1798.09 collected for the sale of crushed rock, feed, etc., in his district, the sum of \$1716.50 had been turned over to the county treasurer to date, leaving an unpaid balance of \$71.59.

AVOID HARSH DRUGS

Many Cathartics Tend to Cause Injury to the Bowels.

If you are subject to constipation, you should avoid strong drugs and cathartics. They only give temporary relief and their reaction is harmful and sometimes more annoying than constipation. There is no way effect a cure and their tendency is to weaken the already weak organs with which they come in contact.

We honestly believe that we have the best constipation treatment ever devised. Our faith in it is so strong, that we sell it on the positive guarantee that it shall not cost the user a cent if it does not give entire satisfaction and completely remedy constipation. This preparation is called Rexall Orderlies. These are prompt, soothing, and most effective in action. They are made of a recent chemical discovery. Their principal ingredient is odorless, tasteless, and colorless. Combined with other well-known ingredients, long established for their usefulness in the treatment of constipation, it forms a tablet which is eaten just like candy. They may be taken at any time, either day or night, without fear of their causing any inconvenience whatever. They do not gripe, purge, nor cause nausea. They act without causing any pain or excessive looseness of the bowels. They are ideal for children, weak, delicate persons, and aged people, as well as for the most hearty person.

They come in three size packages, 12 tablets, 10 cents; 36 tablets, 25 cents; 80 tablets, 50 cents. Remember you can obtain them only at our store—The Rexall Store, Benson, Smith & Co., Ltd., Fort and Hotel Sts.

CHICAGO RICH IN GEMS

CHICAGO, Ill., July 8.—More than \$2,000,000 worth of jewels were imported to Chicago in 1911. It was learned today following the report of the Treasury Department. According to one diamond importer, there are now from \$35,000,000 to \$50,000,000 worth of jewels owned by Chicago society women. Many of whom are noted for their magnificent gems. Mrs. Samuel Insull, wife of the president of the Commonwealth Edison Company, probably possesses the rarest and most valuable collection of gems in Chicago. Most of them are pearls and diamonds. Mrs. Potter Palmer and Mrs. George M. Pullman possess famous collections of diamonds, and Mrs. Marshall Field's pearls are considered among the finest in America.

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Absolutely Pure
The only baking powder made from Royal Grape
Dream of Tartar
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Let us show you how you can get best results at half the usual expense by using

BEAVER BOARD

—the new scientifically constructed substitute for plaster and wall paper.

It is artistic, convenient, strong, cool, sanitary. It costs less, lasts longer, gives better service than any other.

Lewers & Cooke,

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HIGH-CLASS TAILORING

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Well Stocked with New Drugs and Novelties.

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Special Sale
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Ladies' Hosiery

THIS WEEK

BLACK and WHITE LACE HOSE.....25c Values at 15c
TAN and WHITE LACE HOSE.....35c Values at 20c
BLACK and COLORED LACE HOSE.....50c Values at 25c
PLAIN LISLE HOSE, all colors.....50c Values at 40c
PLAIN LIGHT COLORED with Embroidery.....75c Values at 40c
OUTSIZE, Black and White.....80c, 60c and \$1.00

Misses' Norfolk Middy Blouses

In White and Natural Colored Linens **\$1.75**

Crepe Shirts

Are the choice of the exclusive man for summer wear. Big stock of various patterns from

\$1.50 up.

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61 KING STREET—NEXT TO ADVERTISER OFFICE

Muslin Underwear

COMPLETE LINE—BEST QUALITY—PRICES REASONABLE

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HIGH CLASS

Upholstery and Drapery Work
J. HOPP & CO., Ltd.

Grand Clearing-Out Sale

The Combined Stocks of L. B. KERR & CO., LTD., and THE IDEAL CLOTHING STORE goods will be assembled at 84 Hotel Street, Pantheon Block. Sale begins Wednesday, July 31.

All goods will be sold at prices that will move them quickly. This stock consists of

High-Grade Clothing for Men and Boys

**Furnishing Goods, Hosiery,
Neckwear, Hats, Caps**

WE WILL NOT QUOTE PRICES. SEE OUR WINDOW DISPLAY.

L. B. KERR & CO., Ltd.

84 HOTEL STREET, PANTHEON BLOCK.

Like Magic

K-C Baking Powder works like magic. Recipes formerly considered difficult to bake now come out of the oven light, dainty and delicious. It fairly makes you hungry to look at them.

KC BAKING POWDER

Is the housewife's best friend, lightening her burdens as well as the food. Wherever K C is used you will find healthy, happy families and a contented housewife. Complies with all pure food laws, both State and National. Jacques Mfg. Co., Chicago